BEST COPY
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MONTANA LEGISLATIVE HISTORY

Chapter 610 19 91

Bill H 293 S _____ Original bill & history ____C

H. Committee on Taxation			S. Committee on Taxation		
Hearing Date(s)	Mar 13	✓ C	Hearing Date(s)	Apr 06	✓ C
	Mar 21	✓ C		Apr 09	✓ C
		____C			____C
		____C		Apr 09	✓ C
Date Out	Mar 21	✓ C			

Did this bill originate in an interim committee? ____Yes ____No

Committee _____ Report _____

2/26	REFERRED TO LOCAL GOVERNMENT		
3/14	HEARING		
3/22	COMMITTEE REPORT—BILL CONCURRED		
3/23	2ND READING CONCURRED	47	0
3/25	3RD READING CONCURRED	47	0
	RETURNED TO HOUSE		
4/01	SIGNED BY SPEAKER		
4/01	SIGNED BY PRESIDENT		
4/01	TRANSMITTED TO GOVERNOR		
4/04	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 353	EFFECTIVE DATE: 10/01/91	

HB 792 INTRODUCED BY DOLEZAL, ET AL.

APPROPRIATING GENERAL FUND MONEY FOR SALARIES AT THE MONTANA SCHOOL FOR THE DEAF AND BLIND

2/12	INTRODUCED		
2/12	REFERRED TO EDUCATION & CULTURAL RESOURCES		
2/13	FIRST READING		
3/12	HEARING		
3/23	COMMITTEE REPORT—BILL PASSED		
3/23	REREFERRED TO APPROPRIATIONS		
3/27	TABLED IN COMMITTEE		

HB 793 INTRODUCED BY M. HANSON, ET AL.

ALLOW COUNTY COMMISSIONERS TO DIRECT REDISTRIBUTION OF CERTAIN TAXES

2/12	INTRODUCED		
2/12	REFERRED TO TAXATION		
2/13	FIRST READING		
3/13	HEARING		
3/22	COMMITTEE REPORT—BILL PASSED AS AMENDED		
4/03	2ND READING PASSED	99	0
4/03	ON MOTION RULES SUSPENDED TO ALLOW 3RD READING THIS DAY		
4/03	3RD READING PASSED	99	0
	TRANSMITTED TO SENATE		
4/04	FIRST READING		
4/04	REFERRED TO TAXATION		
4/06	HEARING		
4/09	COMMITTEE REPORT—BILL CONCURRED		
4/15	2ND READING CONCURRED	48	0
4/16	3RD READING CONCURRED	49	0
	RETURNED TO HOUSE		
4/20	SIGNED BY SPEAKER		
4/20	SIGNED BY PRESIDENT		
4/20	TRANSMITTED TO GOVERNOR		
4/24	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 610	EFFECTIVE DATE: 7/01/91	

HB 794 INTRODUCED BY MCCULLOCH, ET AL.

CLARIFYING THE DEFINITION OF A PAID HOLIDAY

2/12	INTRODUCED		
2/12	REFERRED TO STATE ADMINISTRATION		
2/13	FIRST READING		
2/20	HEARING		
2/26	COMMITTEE REPORT—BILL PASSED		
2/26	2ND READING PASSED	96	3
2/27	3RD READING PASSED	95	5
	TRANSMITTED TO SENATE		
2/27	REFERRED TO STATE ADMINISTRATION		

She is not sure of what the provisions are. The Clean Air Act amendments envisioned that the fees would come from the Title 5 programs. EPA is not going to be providing additional funding for running the program. **REP. ELLIOTT** said that Montana industry is going to pay for it. **Ms. Knutson** said yes through the permit program in Montana.

REP. WANZENRIED asked **Jeff Chaffee** how many different types of pollutants are emitted from ARSCO and the volume in tonnage on an annual basis. **Mr. Chaffee** said the ASARCO smelter is the second largest source of sulphur oxide in the state. They emit between 25,000 and 30,000 tons per year or more. On a quantity basis, wood stoves in comparison are quite small. **REP. WANZENRIED** asked **REP. KIMBERLEY** to respond to the statement that as Chairman of the Appropriations Subcommittee on Natural Resource Agencies that earmarked revenue in the special revenue accounts tend to promote inefficiencies in terms of operating and budgeting. **REP. KIMBERLEY** said that it is an awfully difficult question. It is a gray area. You are able to accomplish certain things with earmarked revenues and denies flexibility in the other.

Closing by Sponsor:

REP. KIMBERLEY said that there are many reasons for passing HB 781 at this particular time. The statutory authority is in place that will allow us to meet the November 1993 deadline for submitting an operating permit procedures program. The key to the bill is continuing state primacy. The loss of the primacy will require that the EPA implement the program. He does not feel that the state wants to do that.

HEARING ON HB 793

Presentation and Opening Statement by Sponsor:

REP. M. HANSON, House District 100, Ashland, stated HB 793 as introduced would let the county commissioners have more flexibility in the way they distribute oil, gas, and coal gross proceeds taxes. She submitted amendments for the committee's consideration. **EXHIBIT 10**

Proponents' Testimony:

Mike Stephen, Montana Oil, Gas, and Coal Counties, stated HB 793 follows up on the distribution of local government severance taxes which are collected from oil, gas, and coal gross proceeds. Currently, the taxes are distributed to the counties based on a set mill levy for a particular year. When the money does come back to the counties, sometimes the distribution is made by the DOR and is not usable as far as the counties go. There are several funds that need the money and some that do not. HB 793 would allow the county commissioners to move the money from fund to fund as needed. He passed out testimony that showed the distribution to local governments and schools. **EXHIBIT 11**

Bernt Ward, Sheridan County Commissioner, stood in support HB 793.

William Duffield, Lobbyist, Fallan County, stated that it is not the intent of HB 793 to change the base year of the coal production. It is currently fiscal year 1989. HB 793 changes it to fiscal year 1990. There are other bills which are trying to solve the problem of distributing the taxes. These bills create more problems than they solve. HB 793 is simple in that it gives the county commissioner the authority to distribute the money from one account to another.

Don Reiger, Jallon County Commissioner, went on record in support of HB 793.

Opponents' Testimony: None

Questions From Committee Members:

REP. O'KEEFE said that HB 793 was the third bill that was heard which dealt with the redistribution of coal money. He asked **REP. HANSON** if she had talked to **SEN. GAGE** and **REP. STEPPLER** about their bills and what they think might be the best compromise among the three. **REP. HANSON** said that she had not. HB 793 is allowing the county commissioners to have some flexibility to distribute the funds. She is not sure what the other bill do.

Closing by Sponsor:

REP. M. HANSON said that the amendments she proposed would take care of **Mr. Duffield's** concerns.

HEARING ON HB 877

Presentation and Opening Statement by Sponsor:

REP. REAM, House District 54, Missoula, stated that the last Legislature passed a bill creating a one mill economic development levy that was subject to the vote of the citizens in the local governments. That bill was vetoed during the regular session and came up again in the special session and was passed with a sunset date. HB 877 removes the sunset date.

REP. REAM said that Missoula County has had an active and good economic development corporation. They have been successful in bringing several small business to the Missoula area. A year ago the economic development levy did appear on the election ballot and was defeated. In spite of that, he thinks this is a good measure.

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL DATE 3/13/91

NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN	✓	X	
REP. BOB REAM, VICE-CHAIRMAN	✓		
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT	✓		
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓		
REP. BOB GILBERT	✓		
REP. MARIAN HANSON	✓		
REP. DAVID HOFFMAN	✓		
REP. JIM MADISON	✓		
REP. ED MCCAFFREE	✓		
REP. BEA MCCARTHY	✓		
REP. TOM NELSON	✓		
REP. MARK O'KEEFE	✓		
REP. BOB RANEY	✓		
REP. TED SCHYE	✓		
REP. BARRY "SPOOK" STANG	✓		
REP. FRED THOMAS	✓		
REP. DAVE WANZENRIED	✓		

EXHIBIT 10
DATE 3-13-91
HB 793

Amendments to House Bill No. 793
First Reading Copy

Requested by Rep. Hanson
For the Committee on Taxation

Prepared by Lee Heiman
March 12, 1991

1. Page 2, line 14.
Strike: "1990"
Insert: "1989"

2. Page 2, line 17.
Strike: "1990"
Insert: "1989"

3. Page 2, line 20.
Strike: "1990"
Insert: "1989"

4. Page 2, line 25.
Strike: "1990"
Insert: "1989"

5. Page 3, line 9.
Strike: "1990"
Insert: "1989"

6. Page 7, line 5.
Strike: "1990"
Insert: "1989"

\123\DIST\COUNT

EXHIBIT 11
DATE 3-13-91
HB 793

SAMPLE COUNTY
DISTRIBUTION OF THE LOCAL GOVERNMENT SEVERANCE TAX
SAMPLE DISTRIBUTION TO FISCAL YEAR 1990 TAXING UNITS

ATTACHMENT I

S.D. #14
LEGAL ENTITY - 1026
1989-90 TOTAL MILL LEVY - 166.79

COUNTY LEVIES			
General	19.50	11.691%	$17,277.57
Road	15.00	8.993%	$13,290.44
Bridge	5.63	3.376%	$4,988.35
Poor	0.53	0.318%	$469.60
Fair	0.82	0.492%	$726.54
Library	1.95	1.169%	$1,727.76
Airport	1.42	0.851%	$1,258.16
Extension	1.05	0.630%	$930.33
Insurance	4.00	2.398%	$3,544.12
Weed	1.56	0.935%	$1,382.21
Museum	0.45	0.270%	$398.71
District Court	1.26	0.755%	$1,116.40
Mental Health	0.45	0.270%	$398.71
Bond Skg Fund	0.25	0.150%	$221.51
SCHOOL LEVIES			
Elementary			
General	28.00	16.788%	$24,808.82
Retirement	14.00	8.394%	$12,404.41
High School			
General	17.00	10.192%	$15,062.50
Transportation	2.38	1.427%	$2,108.75
Retirement	7.55	4.527%	$6,689.52
Chinnook H.S.			
General	19.29	11.565%	$17,091.51
Insurance	1.09	0.654%	$965.77
Adult Education	0.15	0.090%	$132.90
Transportation	0.85	0.510%	$753.12
Bond Sinking Fund	1.00	0.600%	$886.03
Cleveland Elementary			
General	2.83	1.697%	$2,507.46
Dist. Transportation	3.31	1.985%	$2,932.76
Insurance	0.05	0.030%	$44.30
H.S. Special	15.42	9.245%	$13,662.57
	166.79	100%	$147,780.83

NOTE:

THE LOCAL GOVERNMENT SEVERANCE TAX DISTRIBUTED TO EACH FUND MUST BE TREATED AS ANTICIPATED REVENUE. THIS INCLUDES GENERAL FUND NET LEVY, ELEMENTARY DISTRICT FOUNDATION PROGRAM, HIGH SCHOOL DISTRICT FOUNDATION PROGRAM, PERMISSIVE LEVY, AND THE NET TAX LEVY FOR THE TRANSPORTATION BUDGET.

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. HB793

DATE 3/13/91 SPONSOR(S) Rep. M. Hanson

PLEASE PRINT PLEASE PRINT PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
William Duffield	Lobbyist Fallon County	793		X
Donald Ruiw	Fallon County Commissioner			X
Bernt Ward	Sheridan Co. Comm			X
Curtis Hunthen	Fallon County Assessor			X
[illegible]	Fallon Co. Comm			X
[illegible]	C. Montana Co.			X
[illegible]	MT Dept Rev & Local Govt			X

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.

Motion/Vote: **REP. REAM MOVED HB 721 BE TABLED.** Motion carried 20 to 1 with **REP. O'KEEFE** voting no.

EXECUTIVE ACTION ON HB 822

Motion/Vote: **REP. O'KEEFE MOVED HB 822 DO PASS.** Motion carried 12 to 8 on a roll call vote. **EXHIBIT 25**

EXECUTIVE ACTION ON HB 793

Motion: **REP. M. HANSON MOVED HB 793 DO PASS.**

Motion: **REP. M. HANSON** moved to amend HB 793. She proposed to strike the amendments made by the committee in the hearing.

Discussion:

REP. M. HANSON said she met with OPI, **SEN. GAGE, REP. STEPPLER,** and herself and they worked out an agreement. We are going to try to pass **REP. STEPPLER'S** bill with the DOR amendments. After **SEN. GAGE'S** bill is heard, we will table it. **SEN. GAGE** has agreed to put portions of his bill into her bill.

Vote: Motion on **REP. M. HANSON'S** amendment carried unanimously.

Motion: **REP. M. HANSON** moved to amend HB 793. **EXHIBIT 26**

Discussion:

REP. M. HANSON explained the amendments dated March 20, 1991. She stated that the bill as written gave the coal counties who levied mills one year and didn't have to levy mills the next year because of the flat tax money they received. It put them on a roller coaster. She had **Madalyn Quinlan, OPI,** to address the amendments. **Ms. Quinlan** stated that there were three options facing the Legislature. (1) They could continue to distribute flat tax money on mills that were set in August of 1989. (2) They could go to previous years. (3) They could go to current years. There were problems going to previous and current years. So the group decided to stick with 1990, mills that were set in August 1989, or fiscal 1990 which is the first year before the school funding bill went into affect. If you have three school districts and a county involved in getting flat tax revenue, and in 1989 they each got 25%, these amendments will continue the 25% to each one of the entities. Once it gets to the county, the county commissioners have some flexibility as to the school districts to reapportion those funds in their local governments.

Vote: Motion to amend HB 793 carried unanimously.

Motion/Vote: **CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 793 DO PASS AS AMENDED.** Motion carried unanimously.

EXECUTIVE ACTION ON HB 868

Motion: **REP. STANG MOVED HB 868 DO PASS.**

Motion: **REP. SCHYE** moved to amend HB 868. **EXHIBIT 27**

Discussion:

Madalyn Quinlan said that they were technical amendments to make sure that the intent of the bill is carried out. There is no fiscal impact on the state.

Vote: Motion to amend HB 868 carried unanimously.

Motion/Vote: **CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 868 DO PASS AS AMENDED.** Motion carried 18 to 3 with **REPS. McCAFFREE, RANEY,** and **WANZENRIED** voting no.

ADJOURNMENT

Adjournment: 12:20 p.m.

Dan Harrington
DAN HARRINGTON, Chair

Lois O'Connor
LOIS O'CONNOR, Secretary

DH/lo

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 3/21/91

NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN	✓		
REP. BOB REAM, VICE-CHAIRMAN	✓		
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT	✓		
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓		
REP. BOB GILBERT	✓		
REP. MARIAN HANSON	✓		
REP. DAVID HOFFMAN	✓		
REP. JIM MADISON	✓		
REP. ED MCCAFFREE	✓		
REP. BEA MCCARTHY	✓		
REP. TOM NELSON	✓		
REP. MARK O'KEEFE	✓		
REP. BOB RANEY	✓		
REP. TED SCHYE	✓		
REP. BARRY "SPOOK" STANG	✓		
REP. FRED THOMAS	✓		
REP. DAVE WANZENRIED	✓		

all here.

HOUSE STANDING COMMITTEE REPORT

March 21, 1991

Mr. Speaker: We, the committee on Taxation report that House Bill 793 (first reading copy -- white) do pass as amended .

Signed: _____
Dan Harrington, Chairman

And, that such amendments read:

1. Page 3, line 2.
Strike: "transfer"
Insert: "reallocate"

2. Page 3, lines 8 through 19.
Strike: subsections (a) through (d) in their entirety
Insert: "(a) The county treasurer shall first allocate the coal gross proceeds taxes to the taxing units within the county in the same proportion that all other property tax proceeds were distributed in the county in fiscal year 1990.

(b) If the allocation in subsection (5)(a) exceeds the total budget for a taxing unit, the commissioners may direct the county treasurer to allocate the excess to any taxing unit within the county.

(6) The board of trustees of an elementary or high school district may reallocate the coal gross proceeds taxes distributed to the district by the county treasurer under the following conditions:

(a) The district shall first allocate the coal gross proceeds taxes to the budgeted funds of the district in the same proportion that all other property tax proceeds were distributed in the district in fiscal year 1990.

(b) If the allocation under subsection (6)(a) exceeds the total budget for a fund, the trustees may allocate the excess to any budgeted fund of the school district."

3. Page 6, line 23.
Strike: "transfer"
Insert: "reallocate"

4. Page 7, lines 4 through 16.
Strike: subsections (a) through (d) in their entirety
Insert: "(a) The county treasurer shall first allocate the coal gross proceeds taxes to the taxing units within the county in the same proportion that all other property tax proceeds were

distributed in the county in fiscal year 1990.

(b) If the allocation in subsection (6)(a) exceeds the total budget for a taxing unit, the commissioners may direct the county treasurer to allocate the excess to any taxing unit within the county.

(7) The board of trustees of an elementary or high school district may reallocate the coal gross proceeds taxes distributed to the district by the county treasurer under the following conditions:

(a) The district shall first allocate the coal gross proceeds taxes to the budgeted funds of the district in the same proportion that all other property tax proceeds were distributed in the district in fiscal year 1990.

(b) If the allocation under subsection (7)(a) exceeds the total budget for a fund, the trustees may allocate the excess to any budgeted fund of the school district."

EXHIBIT 26
DATE 3-21-91
HB 793

Amendments to House Bill No. 793
First Reading Copy

Requested by Representative M. Hanson
For the Committee on Taxation

Prepared by Greg Petesch
March 20, 1991

1. Page 3, line 2.
Strike: "transfer"
Insert: "reallocate"

2. Page 3, lines 8 through 19.
Strike: subsections (a) through (d) in their entirety
Insert: "(a) The county treasurer shall first allocate the coal gross proceeds taxes to the taxing units within the county in the same proportion that all other property tax proceeds were distributed in the county in fiscal year 1990.

(b) If the allocation in subsection (5)(a) exceeds the total budget for a taxing unit, the commissioners may direct the county treasurer to allocate the excess to any taxing unit within the county.

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(b) If the allocation under subsection (6)(a) exceeds the total budget for a fund, the trustees may allocate the excess to any budgeted fund of the school district."

3. Page 6, line 23.
Strike: "transfer"
Insert: "reallocate"

4. Page 7, lines 4 through 16.
Strike: subsections (a) through (d) in their entirety
Insert: "(a) The county treasurer shall first allocate the coal gross proceeds taxes to the taxing units within the county in the same proportion that all other property tax proceeds were distributed in the county in fiscal year 1990.

(b) If the allocation in subsection (6)(a) exceeds the total budget for a taxing unit, the commissioners may direct the county treasurer to allocate the excess to any taxing unit within the county.

(7) The board of trustees of an elementary or high school district may reallocate the coal gross proceeds taxes distributed to the district by the county treasurer under the following conditions:

(a) The district shall first allocate the coal gross

proceeds taxes to the budgeted funds of the district in the same proportion that all other property tax proceeds were distributed in the district in fiscal year 1990.

(b) If the allocation under subsection (7)(a) exceeds the total budget for a fund, the trustees may allocate the excess to any budgeted fund of the school district."

HEARING ON HOUSE BILL 793

Presentation and Opening Statement by Sponsor:

Representative Marion Hanson, District 100, said the bill gives County Commissioners and County Treasurers the discretion to reallocate funds from the flat tax to other accounts in the county. If a certain account is low and there is excess in another account, the balance can be shifted from one to the other.

Proponents' Testimony:

Mike Stephen, representing the Oil and Gas and Coal Counties, said the bill only impacts county funds and only applies to revenues already collected and distributed.

Sharon Harlan, Bighorn County Assessor, expressed support for the bill.

Rod Svee, Superintendent of Schools, Hardin, expressed support for the bill.

Gordon Morris expressed support for the bill on behalf of Musselshell and Rosebud County Commissioners.

Dwight Thiessen, Richland County Commissioner, expressed support for the bill.

Opponents' Testimony:

There were no opponents.

Questions From Committee Members:

There were no questions.

Closing by Sponsor:

Representative Hanson closed by saying with the base year established the roller coaster effect is removed from the distribution of flat tax revenues.

DATE 2/16

COMMITTEE ON Senate Taxation

HB 801 · 699 · 832 · 753 · 787 · 793 · 868 · 801

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppose
Dwight Thorson	Richland County	868	X	
James Steffen	Savage School Parent	868	X	
Carol L. Ferguson	Hard. Rock Mining Impact Board	832		
Harlan D. Carsrudsen	Richland		X	
Ward Hanaban	Atlantic Richfield	801		AMEND X
John McNeil	Savage Schools	868	X	
Don Trick	Savage Community Taxpayers	868	X	
Gordon Morris	MAE - Richland/Mercer/Ind	868/793	X	
Glenn Blackstad	Richland Co Comm.	868/753	X	
Sharon Harlen	Big Horn County	793/868	X	
Jim Elliott	HD 51	832	✓	
Jim Mockler	MT Coal Council	793 868	✓	

(Please leave prepared statement with Secretary)

ROLL CALL

SENATE TAXATION COMMITTEE

DATE 1/6/91

52ND LEGISLATIVE SESSION

NAME	PRESENT	ABSENT	EXCUSED
SEN. HALLIGAN	X		
SEN. ECK	X		
SEN. BROWN			X
SEN. DOHERTY	X		
SEN. GAGE	X		
SEN. HARP	X		
SEN. KOEHNKE	X		
SEN. THAYER	X		
SEN. TOWE	X		
SEN. VAN VALKENBURG	X		
SEN. YELLOWTAIL	X		

Each day attach to minutes.

MINUTES

MONTANA SENATE
52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Senator Mike Halligan, Chairman, on April 9, 1991, at 7:00 a.m.

ROLL CALL

Members Present:
Mike Halligan, Chairman (D)
Dorothy Eck, Vice Chairman (D)
Robert Brown (R)
Steve Doherty (D)
Delwyn Gage (R)
John Harp (R)
Francis Koehnke (D)
Gene Thayer (R)
Thomas Towe (D)
Fred Van Valkenburg (D)

Members Excused:
Bill Yellowtail (D)

Staff Present: Jeff Martin (Legislative Council).

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

Announcements/Discussion: None

EXECUTIVE ACTION ON HOUSE BILL 793

Recommendation and Vote:

Senator Gage moved HB 793 Be Concurred In.

The motion CARRIED unanimously.

HEARING ON HOUSE BILL 452

Presentation and Opening Statement by Sponsor:

Rep. Larson, District 65, sponsor, presented the bill as per the attached testimony (Exhibit #1).

ROLL CALL

SENATE TAXATION COMMITTEE

DATE 7/9/91

52nd LEGISLATIVE SESSION

NAME	PRESENT	ABSENT	EXCUSED
SEN. HALLIGAN	X		
SEN. ECK	X		
SEN. BROWN	X		
SEN. DOHERTY	X		
SEN. GAGE	X		
SEN. HARP	X		
SEN. KOEHNKE	X		
SEN. THAYER	X		
SEN. TOWE	X		
SEN. VAN VALKENBURG	X		
SEN. YELLOWTAIL			X

Each day attach to minutes.

SENATE STANDING COMMITTEE REPORT

April 9, 1991

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill No. 793 (third reading copy -- blue), respectfully report that House Bill No. 793 be concurred in.

Signed: _____
Mike Halligan, Chairman

LB 4/11/91
Amd. Coord.

4/9 5:01
Sec. of Senate